IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 28TH JUNE 2007 / 7TH ASHADHA 1929

WP(C).No. 27625 of 2006(L)

PETITIONER:

VICAR, ST.JOSEPH FORANE CHURCH,
VAIKOM REPRESENTED BY PRESENT VICAR,
FR.SEBASTIAN THOTTUMKAL.

BY ADV. SRI.S.VIJAYAN NAYAR

RESPONDENTS:

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1. GOVERNMENT OF KERALA,
REPRESENTED BY ADDITIONAL SECRETARY TO GOVT.,
REVENUE (SPECIAL CELL) DEPARTMENT,
SECRETARIAT, THIRUVANANTHAPURAM.

2. TAHSILDAR, VAIKOM TALUK, VAIKOM.

BY GOVERNMENT PLEADER SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 28/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

P1: TRUE PHOTOCOPY OF LETTER DT.6.7.2000 ISSUED BY ARCHDIOCEAN CURIA.

P2: TRUE COPY OF ORDER DT.28.12.2002 ISSUED BY R2.

P3: TRUE COPY OF ARGUMENT NOTES DT.29.6.2006.

P4: TRUE COPY OF ORDER DT.29.8.2006.

TRUE COPY

P.A. TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.27625 of 2006

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Dated this the 28th day of June, 2007.

JUDGMENT

The petitioner is challenging Ext.P4 whereunder Government has declined exemption from tax in respect of a building which is let out by the church for marriage and other social functions. Exemption under Section 3 (1)(b) of the Building Tax Act is applicable only to buildings principally used for religious and charitable purposes. It is well settled by several decisions of this court that buildings let on rent owned by religious and charitable institutions are taxable, no matter, whether the income is used for religious or charitable purpose or not. Going by Ext.P4 I am convinced that the building is not principally used for any religious purpose as claimed by the petitioner. It is a hall let out for various purposes on rent and the main purpose for which it is let out according to the Tahsildar is for holding marriage receptions. It is very common that halls are constructed near church, temple etc. to provide space for holding marriage receptions. In the circumstances, the building let out on rent is rightly declined exemption from building tax. The W.P. is devoid of any merit and is dismissed.

C.N.RAMACHANDRAN NAIR
Judge

pms